

Policy of the Cumberland County Board of Supervisors to Require External Agencies, Departments, and Organizations to Provide Annual Financial and Supplementary Documents

Cumberland County recognizes that external agencies and non-profit organizations are an important aspect to the quality of life for Cumberland County citizens. The Board of Supervisors strives to allocate resources effectively and equitably to meet the needs of those community organizations that rely on the County's support. There are limited funds available in each budget cycle to allocate to external agencies. Therefore, funding requests must support goals set forth by the Board of Supervisors and demonstrate how the organization directly benefits the citizens of Cumberland County.

Policy Objective: To ensure that all Cumberland County tax dollars are appropriately accounted for and appropriated during the annual budget process. All agencies, departments, and organizations that are not accounted for within the audit of Cumberland County shall fall under the provisions of this policy, if they receive in excess of \$1,000 from the Cumberland County Board of Supervisors through the annual budget process.

Policy: All agencies, departments, and organizations that receive in excess of \$1,000 annually through the budget process of the Cumberland County Board of Supervisors must agree to allow Cumberland County to review and inspect the financial books of the organization every year. In addition, the following documents must be submitted each year in order to be considered for funding:

- Application forms
- 501(c)3 or other designation as a non-profit organization as defined by Internal Revenue Code
- IRS Form 990
- Articles of Incorporation
- By-laws
- Current Operating Budget
- Audited financial statements for the most recent year available. The audit report must include an opinion on the effectiveness of your organization's systems of internal controls and on compliance with your organization's by-laws and with applicable laws, rules, and regulations.
- Form W-9 - Recipient must provide a current, complete, and signed Form W-9 prior to the distribution of monies. If Form W-9 is outdated, incomplete, or inaccurate, the County reserves the right to file Form 1099-G with the Internal Revenue Service. It will then be the recipient's responsibility for any income tax assessed by the IRS.

In addition, the following factors will also be considered in evaluating applications:

- There is a documented need for the agency's program or service;
- There are demonstrated positive results for the program or service;
- There are documented efforts by the organization to secure funding from other sources;

- The agency has the administrative resources to administer funds and to implement and provide proper oversight of the program or service

The application includes additional guidelines for submitting requests.

All requests are subject to an annual review and a decision. As part of the annual budget process, all allocation requests may be subject to a reduction or discontinuation. A completed application and required supplemental information must be submitted each year for consideration. An allocation one year does not guarantee future allocations. The County will not accept applications or documentation submitted past the deadline set each year.

After review and evaluation of the applications, the County Administrator presents recommendations to the Board of Supervisors as part of their proposed budget. Organizations and the public have an opportunity to address the Board of Supervisors at an advertised public hearing.

The approved annual budget will be posted on the County webpage once it is adopted by the Board of Supervisors. Beginning July 1, a request for one-half of the annual approved contribution may be submitted to the Finance Department. The second-half may be requested after January 1 of the budget year. All requests must be received by May 15. Annual allocations \$5,000 or less may be requested in one lump sum.

Please read the instructions and application carefully and provide all information that is requested. Incorrect, incomplete, or missing information could cause your application to not be considered for funding. **To ensure your application is considered for the FY '24 budget cycle, please submit your application request, with all supporting documentation, no later than 3:00 p.m. January 5, 2023.** Applications and documents may be emailed to: jcrews@cumberlandcounty.virginia.gov or by mail to

Cumberland County Finance Department
P.O. Box 110
Cumberland, VA 23040

Cumberland County, Virginia
External Organization Funding Request Application

Checklist

Please be sure to include one copy of the following in your application packet:

- Application forms
- 501(c)3 or other designation as a non-profit organization as defined by Internal Revenue Code
- IRS Form 990
- Articles of Incorporation
- By-laws
- Current Operating Budget
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